



Cost Accounting Standards (CAS) Notices and Certification

Instructions:

Offerors shall examine each part: A, B, C, D and E and provide the requested information in order to determine Cost Accounting Standards (CAS) requirements applicable to any resultant contract. If any box is checked in Part A, please skip parts: B, C, D and continue to Part E to sign.

PART A

CAS EXEMPTIONS

The following categories of contracts and subcontracts are exempt from all CAS requirements:

Sealed bid contracts.

Negotiated contracts and subcontracts not in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)). For purposes of this paragraph (b)(2), an order issued by one segment to another segment shall be treated as a subcontract.

Contracts and subcontracts with small businesses.

Contracts and subcontracts with foreign governments or their agents or instrumentalities or, insofar as the requirements of CAS other than 9904.401 and 9904.402 are concerned, any contract or subcontract awarded to a foreign concern.

Contracts and subcontracts in which the price is set by law or regulation.

Contracts and subcontracts authorized in 48 CFR 12.207 for the acquisition of commercial items.

Contracts or subcontracts of less than \$7.5 million, provided that, at the time of award, the business unit of the contractor or subcontractor is not currently performing any CAS-covered contracts or subcontracts valued at \$7.5 million or greater.

Subcontractors under the NATO PHM Ship program to be performed outside the United States by a foreign concern.

Firm-fixed-price contracts or subcontracts awarded on the basis of adequate price competition without submission of certified cost or pricing data.

PART B

Disclosure Statement-Cost Accounting Practices and Certification

Any offeror submitting a proposal which, if accepted, will result in a contract subject to the requirements of 48 CFR Chapter 99 must, as a condition of contracting, submit a Disclosure Statement as required by 48 CFR 9903.202. When required, the Disclosure Statement must be submitted as a part of the offeror's proposal under this solicitation unless the offeror has already submitted a Disclosure Statement disclosing the practices used in connection with the pricing of this proposal. If an applicable Disclosure Statement has already been submitted, the offeror may satisfy the requirement for submission by providing the information requested in paragraph (c) of Part I of this provision.

Caution: In the absence of specific regulations or agreement, a practice disclosed in a Disclosure Statement shall not, by virtue of such disclosure, be deemed to be a proper, approved, or agreed-to practice for pricing proposals or accumulating and reporting contract performance cost data.

Check the appropriate box below:

(1) **Certificate of Concurrent Submission of Disclosure Statement.**

The offeror hereby certifies that, as a part of the offer, copies of the Disclosure Statement have been submitted as follows:

Note: Disclosure must be on Form No. CASB DS-1 or CASB DS-2, as applicable. Forms may be obtained from the cognizant ACO or Federal official and/or from the loose-leaf version of the Federal Acquisition Regulation.

Date of Disclosure Statement:

Name and Address of Cognizant ACO or Federal Official Where Filed:

Name:

Address:

The offeror further certifies that the practices used in estimating costs in pricing this proposal are consistent with the cost accounting practices disclosed in the Disclosure Statement.

(2) **Certificate of Previously Submitted Disclosure Statement.** The offeror hereby certifies that the required Disclosure Statement was filed as follows:

Date of Disclosure Statement:

Name and Address of Cognizant ACO or Federal Official Where Filed:

Name:

Address:

The offeror further certifies that the practices used in estimating costs in pricing this proposal are consistent with the cost accounting practices disclosed in the applicable Disclosure Statement.

- (3) **Certificate of Monetary Exemption.** The offeror hereby certifies that the offeror, together with all divisions, subsidiaries, and affiliates under common control, did not receive net awards of negotiated prime contracts and subcontracts subject to CAS totaling \$50 million or more in the cost accounting period immediately preceding the period in which this proposal was submitted. The offeror further certifies that if such status changes before an award resulting from this proposal, the offeror will advise the Contracting Officer immediately.
- (4) **Certificate of Interim Exemption.** The offeror hereby certifies that (i) the offeror first exceeded the monetary exemption for disclosure, as defined in (3) of this subsection, in the cost accounting period immediately preceding the period in which this offer was submitted and (ii) in accordance with 48 CFR 9903.202-1, the offeror is not yet required to submit a Disclosure Statement. The offeror further certifies that if an award resulting from this proposal has not been made within 90 days after the end of that period, the offeror will immediately submit a revised certificate to the Contracting Officer, in the form specified under paragraph (c)(1) or (c)(2) of Part I of this provision, as appropriate, to verify submission of a completed Disclosure Statement.

Caution: Offerors currently required to disclose because they were awarded a CAS-covered prime contract or subcontract of \$50 million or more in the current cost accounting period may not claim this exemption (4). Further, the exemption applies only in connection with proposals submitted before expiration of the 90-day period following the cost accounting period in which the monetary exemption was exceeded.

PART C

Cost Accounting Standards-Eligibility for Modified Contract Coverage

Eligibility for Modified Cost Accounting Standards Coverage

Note: The offeror may not claim eligibility for modified CAS coverage if the proposal is expected to result in the award of a CAS-covered contract of \$50,000,000 or more. In addition, the offeror may not claim eligibility for modified CAS coverage if, during its current cost accounting period, the offeror has been awarded a single CAS-covered prime contract or subcontract of \$50,000,000 or more.

The offeror may be eligible to use the modified provisions of 48 CFR, 9903.201-2(b) and FAR 30.201-2 (b) and may elect to claim this eligibility. If the offeror is eligible for modified CAS coverage, the resulting contract is subject to the Disclosure and Consistency of Cost Accounting Practices clause (FAR 52.230-3) in lieu of the Cost Accounting Standards clause (FAR 52-230-2).

Check this box if claiming eligibility for modified CAS coverage of any contract resulting from this proposal.

The offeror hereby claims an exemption from the Cost Accounting Standards clause under the provisions of 48 CFR 9903.201-2(b).

The offeror hereby certifies that it is eligible for use of the Disclosure and Consistency of Cost Accounting Practices clause for the following reasons:

- During the cost accounting period immediately preceding the period in which this proposal was submitted, the offeror received less than \$50,000,000 in awards of CAS-covered prime contracts and subcontracts.

The offeror further certifies that if such status changes before an award resulting from the proposal, it will immediately advise Lockheed Martin and the cognizant contracting officer or ACO.

2. Eligibility for Modified Coverage by an Educational Institution

Check this box if claiming eligibility for exemption from CAS coverage as an educational institution that will not use a Federally Funded Research and Development Center (FFRDC) operated by it to perform the work for this contract.

The offeror hereby certifies that it is an educational institution and is eligible for coverage under CFR 9903.201-2(c), Cost Accounting Standards – Educational Institutions.

The offeror further certifies that the work of the resulting contract will not be performed by Federally Funded Research and Development Centers (FFRDCs) operated by the institution.

3. Eligibility for Modified Coverage by a Foreign Concern



Check this box if claiming eligibility for exemption from CAS coverage as a foreign concern. The offeror hereby certifies that it is a non-government foreign concern. Any resulting contract must comply with Consistency in Estimating, Accumulating, and Reporting Costs, CAS 401, and Consistency in Allocating Costs Incurred for the Same Purpose, CAS 402.

PART D

Additional Cost Accounting Standards Applicable to Existing Contracts

The offeror shall indicate below whether award of the contemplated contract would, in accordance with paragraph (a)(3) of the Cost Accounting Standards clause, require a change in established cost accounting practices affecting existing contracts and subcontracts.

Yes

No

PART E

Authorized Signature

Signature:

Company:

Print Name:

Title:

Date:

RFQ/RFP/Proposal

Number:
